

return required to be filed before August 15, 1980.

*Example (2).* Assume the same facts as in Example (1). In addition, during the third quarter A made another taxable gift of \$20,000 to D, and B made a taxable gift of \$24,000 to D. B is required to file a return reporting the taxable gifts made during the second and third quarters on or before November 15, 1980 because B's total taxable gifts exceed \$25,000 (second quarter gifts after taking section 2513 into account =  $\frac{1}{2}$  (\$10,000) - \$3,000 (annual exclusion under section 2503(b)) = \$2,000 plus a \$24,000 gift in the third quarter). Even if A and B had consented to the application of section 2513 for the third quarter, B's return would nevertheless be due on or before November 15, 1980, because an irrevocable consent was not made on a return that was required to be filed prior to November 15, 1980. However, the effect of section 2513 is taken into account for the second quarter because an irrevocable consent was made on a return that was required to be filed prior to November 15, 1980.

*Example (3).* During the first quarter of 1980 A made taxable gifts of \$27,000 to F (\$30,000 - \$3,000 annual exclusion under section 2503(b)). A is required to file a return on or before May 15, 1980. A fails to file a return until August 1, 1980. On that return B, A's spouse, consented to the application of section 2513. The consent on that return is irrevocable under § 25.2513-3. During the second quarter B made taxable gifts of \$14,000 to F. A and B made no other gifts during 1980. B has made total taxable gifts of \$26,000 (\$12,000 for the first quarter and \$14,000 for the second quarter). Therefore, B is required to file a return on or before August 15, 1980. Even if A and B had consented to the application of section 2513 for the second quarter, B's return is nevertheless due on or before August 15, 1980. Assuming no other gifts were made during the year, A's return reporting the second quarter split gift would be due on or before April 15, 1981.

*Example (4).* During the first quarter of 1980 A made taxable gifts of \$20,000 to G. B, A's spouse, files a gift tax return on June 15, 1980 reporting that gift and both A and B signify their consent to the application of section 2513 on that return. In determining whether either spouse has exceeded the \$25,000 amount for the remainder of 1980, the effect of section 2513 will be taken into account for the transfer by gift made in the first quarter.

(d) *Nonresident not citizens of the United States.* In the case of a donor who is a nonresident not a citizen of the United States, paragraphs (a) and (b) of this section shall be applied by substituting "\$12,500" for "\$25,000" each place it appears. For rules relating to whether certain residents of pos-

sessions are considered nonresidents not citizens of the United States, see section 2501(c) and § 25.2501-1(d).

(e) *Effective date.* This section is effective for gifts made after December 31, 1976, and before January 1, 1982.

[T.D. 7757, 46 FR 6929, Jan. 22, 1981. Redesignated and amended by T.D. 7910, 48 FR 40375, Sept. 7, 1983]

**§ 25.6081-1 Extension of time for filing returns.**

It is important that the donor file on or before the due date a return as nearly complete and final as it is possible for him to prepare. However, the district director or director of the service center is authorized to grant a reasonable extension of time for filing returns. Applications for extensions of time for filing gift tax returns must contain a full recital of the causes for delay. Except as provided in paragraph (b) of § 301.6091-1 (relating to hand-carried documents), such application shall be made to the internal revenue officer with whom such return is required to be filed. Except in the case of donors who are abroad, no extension for filing gift tax returns may be granted for more than 6 months. An extension of time for filing a return does not operate to extend the time for payment of the tax or any part thereof, unless so specified in the extension. For extensions of time for payment of tax, see § 25.6161-1. No extension of time for filing a return may be granted unless the application is received by such internal revenue officer before the expiration of the time within which the return must otherwise be filed. The application should, when possible, be made sufficiently early to permit the internal revenue officer to consider the matter and reply before what otherwise would be the due date of the return.

[T.D. 7012, 34 FR 7692, May 15, 1969]

**§ 25.6091-1 Place for filing returns and other documents.**

(a) *In general.* If the donor is a resident of the United States, the gift tax return required by section 6019 shall be filed with the district director for the district in which the legal residence or principal place of business of the donor is located. If the donor is a nonresident

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(whether or not a citizen), and his principal place of business is located in an internal revenue district, the gift tax return shall be filed with the district director for the internal revenue district in which the donor's principal place of business is located.

(b) *Returns filed with service centers.* Notwithstanding paragraph (a) of this section, unless a return is filed by hand carrying, whenever instructions applicable to gift tax returns provide that the returns be filed with a service center, the returns must be so filed in accordance with the instructions. Returns which are filed by hand carrying shall be filed with the district director (or with any person assigned the administrative supervision of an area, zone, or local office constituting a permanent post of duty within the internal revenue district of such director) in accordance with paragraph (a) of this section.

(c) *Returns of certain nonresidents.* If the donor is a nonresident (whether or not a citizen), and he does not have a principal place of business which is located in an internal revenue district, the gift tax return required by section 6019, whether or not such return is made by hand carrying, shall be filed with the Internal Revenue Service Center, Philadelphia, Pennsylvania, or the Director of International Operations, Washington, DC, depending upon the place designated on the return form or in the instructions issued with respect to such form.

(Secs. 6091, 7805 of the Internal Revenue Code of 1954 (68A Stat. 917; 26 U.S.C. 7805))

[T.D. 7012, 34 FR 7692, May 15, 1969, as amended by T.D. 7238, 37 FR 28737, Dec. 29, 1972; 39 FR 797, Jan. 3, 1974; T.D. 7495, 42 FR 33726, July 1, 1977]

### §25.6091-2 Exceptional cases.

Notwithstanding the provisions of §25.6091-1 the Commissioner may permit the filing of the gift tax return required by section 6019 in any internal revenue district.

[T.D. 6600, 27 FR 4987, May 29, 1962]

### §25.6151-1 Time and place for paying tax shown on return.

The tax shown on the gift tax return is to be paid by the donor at the time

and place fixed for filing the return (determined without regard to any extension of time for filing the return), unless the time for paying the tax is extended in accordance with the provisions of section 6161. However, for provisions relating to certain cases in which the time for paying the gift tax is postponed by reason of an individual serving in, or in support of, the Armed Forces of the United States in a combat zone, see section 7508. For provisions relating to the time and place for filing the return, see §§25.6075-1 and 25.6091-1.

### §25.6161-1 Extension of time for paying tax or deficiency.

(a) *In general*—(1) *Tax shown on return.* A reasonable extension of time to pay the amount of tax shown on the return may be granted by the district director at the request of the donor. The period of such extension shall not be in excess of six months from the date fixed for the payment of the tax, except that if the taxpayer is abroad the period of extension may be in excess of six months.

(2) *Deficiency.* The time for payment of any amount determined as a deficiency in respect of tax imposed by Chapter 12 of the Code, or for payment of any part thereof may be extended by the district director at the request of the donor for a period not to exceed 18 months from the date fixed for the payment of the deficiency, as shown on the notice and demand from the district director, and, in exceptional cases, for a further period not in excess of 12 months. No extension of time for the payment of a deficiency shall be granted if the deficiency is due to negligence, to intentional disregard of rules and regulations, or to fraud with intent to evade tax.

(3) *Extension of time for filing distinguished.* The granting of an extension of time for filing a return does not operate to extend the time for the payment of the tax or any part thereof, unless so specified in the extension.

(b) *Undue hardship required for extension.* An extension of the time for payment shall be granted only upon a satisfactory showing that payment on the due date of the amount with respect to